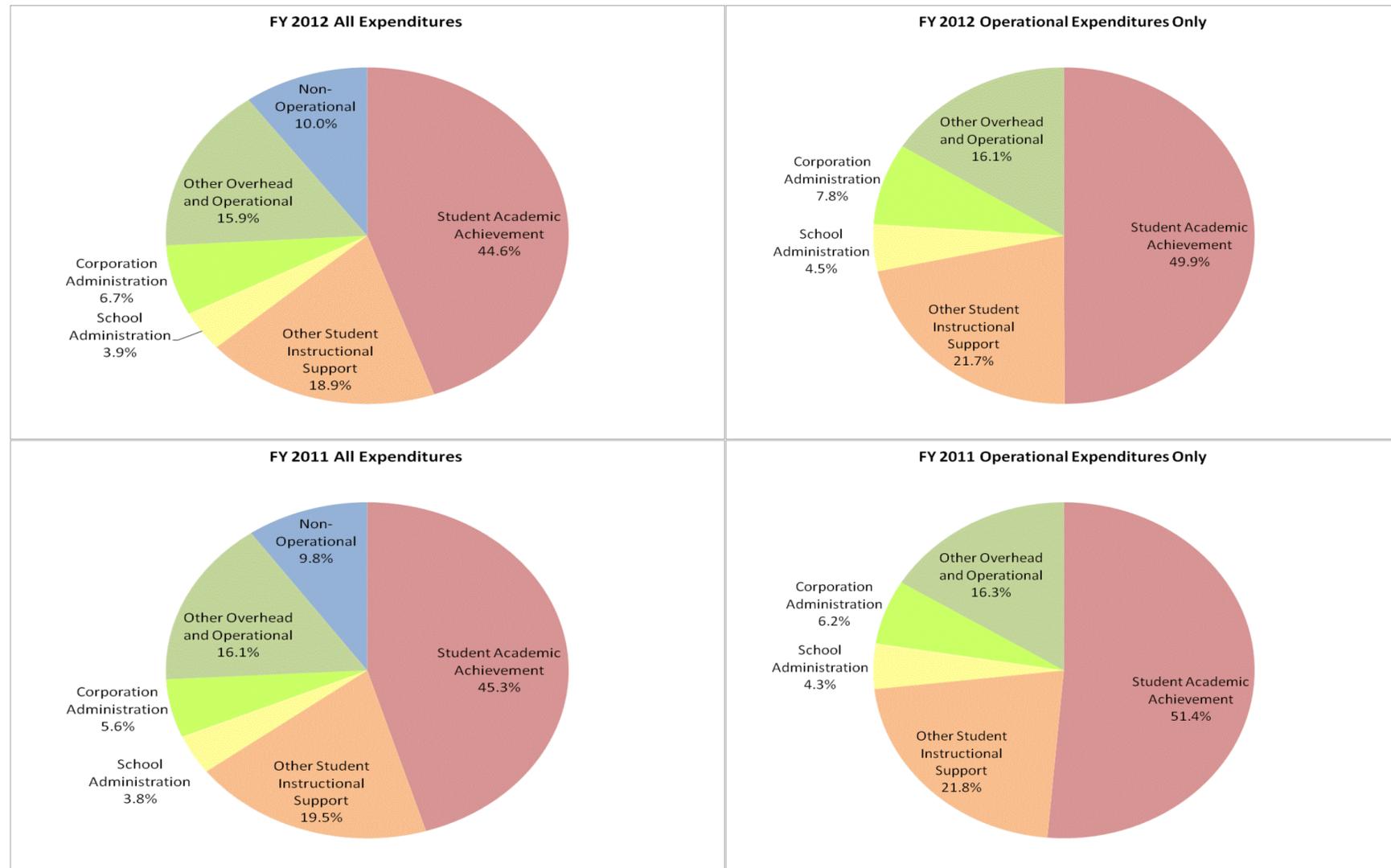


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Central School Corp (6630)**

West Central School Corp (6630)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,762,472	49.9%	\$6,024,640	49.2%	\$5,696,926	45.3%	\$5,982,250	44.6%
Student Instructional Support	\$2,731,480	23.7%	\$3,012,840	24.6%	\$2,928,842	23.3%	\$3,052,409	22.8%
Overhead and Operational	\$1,970,582	17.1%	\$2,183,126	17.8%	\$2,724,231	21.7%	\$3,033,536	22.6%
Nonoperational	\$1,075,822	9.3%	\$1,035,247	8.4%	\$1,231,970	9.8%	\$1,347,247	10.0%
Grand Total	\$11,540,356		\$12,255,854		\$12,581,969		\$13,415,442	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	73.6%	73.7%	68.6%	67.3%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Central School Corp (6630)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$9,198	\$277,780	\$222,006	\$244,203	> 500%	-12%	10%
	11100 Regular Programs; Elementary	\$1,271,676	\$1,412,115	\$1,401,131	\$1,350,304	6%	-4%	-4%
	11200 Regular Programs; Middle/Junior High	\$520,516	\$596,870	\$602,336	\$639,486	23%	7%	6%
	11300 Regular Programs; High School	\$900,607	\$1,247,200	\$1,124,954	\$1,159,179	29%	-7%	3%
	11350 Regular Programs; High School; Academic Honors Diploma	\$15,557	\$19,920	\$19,501	\$13,702	-12%	-31%	-30%
	11420 Vocational Education; Agriculture B	\$40,619	\$43,840	\$44,487	\$48,560	20%	11%	9%
	11440 Vocational Education; Health Occupations	\$0	\$0	\$14,588	\$34,734			138%
	11450 Vocational Education; Consumer and Homemaking	\$44,061	\$43,688	\$44,325	\$52,511	19%	20%	18%
	11470 Vocational Education; Business Education	\$51,202	\$60,949	\$60,081	\$66,492	30%	9%	11%
	11590 Other Vocational Education Programs	\$9,867	\$2,396	\$59	\$106	-99%	-96%	79%
	11910 Other Regular Programs; Competency Testing	\$0	\$600	\$0	\$47		-92%	
	12110 Gifted And Talented; Gifted and Talented	\$12,149	\$25,448	\$28,883	\$28,040	131%	10%	-3%
	12210 Mental Disabilities; Mild Mental Disabilities	\$393,614	\$591,268	\$552,201	\$600,810	53%	2%	9%
	12230 Mental Disabilities; Severe Mental Disabilities	\$82,268	\$19,962	\$42,256	\$101,666	24%	409%	141%
	12310 Physical Impairment; Orthopedic Impairment	\$43,499	\$64,720	\$65,472	\$71,853	65%	11%	10%
	12330 Physical Impairment; Visual Impairment	\$36,738	\$56,820	\$55,428	\$62,876	71%	11%	13%
	12340 Physical Impairment; Hearing Impairment	\$51,985	\$73,072	\$67,647	\$75,487	45%	3%	12%
	12350 Physical Impairment; Homebound	\$1,571	\$4,594	\$65	\$3,316	111%	-28%	> 500%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$462,667	\$309,258	\$289,500	\$333,115	-28%	8%	15%
	12510 Culturally Different; Communication Disorders	\$50,176	\$59,715	\$64,071	\$35,167	-30%	-41%	-45%
	12520 Culturally Different; Compensatory	\$1,500	\$3,076	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$209,845	\$565,943	\$297,315	\$272,841	30%	-52%	-8%
	12900 Other Special Programs	\$10,307	\$35,230	\$137,742	\$184,408	> 500%	423%	34%
	14100 Summer School Programs; Elementary	\$117,642	\$108,628	\$110,516	\$138,604	18%	28%	25%
	14300 Summer School Programs; High School	\$8,674	\$9,620	\$7,054	\$8,541	-2%	-11%	21%
	15100 Enrichment Programs; Non-Credit	\$7,293	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$1,466	\$280	\$118	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$2,037	\$9,821	\$48	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$26,337	\$33,785	\$41,485	\$27,584	5%	-18%	-34%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$40,913	\$31,444	\$101,862	\$58,741	44%	87%	-42%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$12,500	\$12,500	\$19,500	\$16,000	28%	28%	-18%
	17900 Payments to Other Governmental Units Within State; Other	\$20,000	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,411	\$259	\$1,789	\$72	-99%	-72%	-96%
	22130 Improvement of Instruction; Instructional Staff Training	\$40,649	\$44,846	\$43,791	\$50,900	25%	14%	16%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$20,113	\$22,038	\$13,456	\$1,579	-92%	-93%	-88%
	22220 Library/Media Services; School Library	\$89,561	\$109,439	\$104,494	\$115,067	28%	5%	10%
	22230 Library/Media Services; Audiovisual	\$2,912	\$3,505	\$2,983	\$3,406	17%	-3%	14%
	22240 Library/Media Services; Educational Television	\$4,813	\$3,523	\$4,572	\$4,784	-1%	36%	5%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$19,782	\$14,131	\$10,140	\$5,948	-70%	-58%	-41%
	22290 Library/Media Services; Other Educational Media Services	\$30,355	\$6,413	\$5,220	\$5,220	-83%	-19%	0%
	22360 Instruction, Related Technology; Network Support	\$5,459	\$6,653	\$595	\$36,545	> 500%	449%	> 500%
	22900 Other Support Service, Instructional Staff	\$0	\$27,100	\$25,826	\$30,055		11%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$96,709	\$66,189	\$69,429	\$100,303	4%	52%	44%
	26497 2007 Account Code - Teachers Retirement Fund	\$300,978	\$0	\$0	\$0			
Student Academic Achievement Total		\$5,074,226	\$6,024,640	\$5,696,926	\$5,982,250	18%	-1%	5%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,084	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$125,481	\$157,221	\$135,222	\$169,988	35%	8%	26%
	21230 Guidance Services; Appraisal Services	\$2,192	\$455	\$0	\$369	-83%	-19%	
	21310 Health Services; Service Area Direction	\$5,610	\$82,535	\$103,274	\$107,437	> 500%	30%	4%
	21320 Health Services; Medical Services	\$9,935	\$2,979	\$5,208	\$3,168	-68%	6%	-39%
	21340 Health Services; Nurse Services	\$25,237	\$35,264	\$34,747	\$37,230	48%	6%	7%
	21390 Health Services; Other Health Services	\$364,513	\$465,094	\$498,773	\$528,209	45%	14%	6%
	21430 Psychological Counseling	\$351,818	\$588,198	\$574,728	\$523,839	49%	-11%	-9%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$236,047	\$204,458	\$264,372	\$255,818	8%	25%	-3%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Central School Corp (6630)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21810 Special Education Administration; Service Area Direction	\$385,389	\$361,341	\$261,911	\$295,397	-23%	-18%	13%
	21890 Special Education Administration; Other Special Education Administration	\$527,091	\$625,809	\$570,687	\$611,964	16%	-2%	7%
	21990 Other Support Services, Students; Other Student Services	\$0	\$754	\$0	\$0		-100%	
	24100 Office of The Principal	\$345,532	\$488,518	\$479,641	\$518,990	50%	6%	8%
	24900 Other Support Services, School Administration	\$190	\$212	\$278	\$0	-100%	-100%	-100%
Student Instructional Support Total		\$2,380,120	\$3,012,840	\$2,928,842	\$3,052,409	28%	1%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$2,075	\$16,540	\$11,243	\$27,441	> 500%	66%	144%
	23120 Board of Education; Service Area Assistants	\$14,000	\$0	\$0	\$0	-100%		
	23150 Board of Education; Legal Services	\$4,943	\$4,161	\$7,896	\$2,865	-42%	-31%	-64%
	23160 Board of Education; Promotion Expenses	\$3,004	\$1,792	\$1,892	\$2,743	-9%	53%	45%
	23210 Executive Administration; Office of The Superintendent	\$145,199	\$187,532	\$182,938	\$195,227	34%	4%	7%
	23220 Executive Administration; Community Relations	\$2,050	\$1,292	\$0	\$0	-100%	-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$129	\$0	\$0	\$0	-100%		
	23290 Executive Administration; Other Executive Administration Services	\$19,163	\$13,369	\$9,977	\$11,150	-42%	-17%	12%
	25150 Fiscal Services; Payroll Services	\$11,367	\$15,754	\$14,176	\$17,716	56%	12%	25%
	25160 Fiscal Services; Financial Accounting	\$32,686	\$44,261	\$43,304	\$58,911	80%	33%	36%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$251,869	\$338,122			34%
	25195 Other Fiscal Services; Bank Account Service Charge	\$5	\$4,447	\$9,080	\$38,308	> 500%	> 500%	322%
	25199 Other Fiscal Services; Other	\$1,576	\$3,557	-\$1,017	\$860	-45%	-76%	
	25400 Planning, Research, Development and Evaluation	\$866	\$35	\$0	\$2,742	217%	> 500%	
	25740 Personnel Services; Noninstructional Personnel Training	\$0	\$195	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$3,825	\$7,603	\$1,130	\$1,731	-55%	-77%	53%
	25790 Personnel Services; Other Professional Services	\$0	\$53,789	\$143,298	\$203,789		279%	42%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$6,671	\$27,976	\$2,074		-69%	-93%
	25920 Ditch Assessments	\$139	\$675	\$180	\$180	29%	-73%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$729,815	\$864,565	\$786,875	\$779,441	7%	-10%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,794	\$6,727	\$8,446	\$15,833	15%	135%	87%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$27,427	\$44,531	\$71,735	\$104,080	279%	134%	45%
	26499 2007 Account Code - Other	\$10,000	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$69,590	\$69,171	\$80,009	\$95,626	37%	38%	20%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$1,352	\$1,508	\$1,368	\$1,715	27%	14%	25%
	27010 Student Transportation; Service Area Direction	\$6,000	\$5,512	\$5,117	\$5,893	-2%	7%	15%
	27100 Student Transportation; Vehicle Operation	\$227,234	\$262,774	\$248,342	\$272,389	20%	4%	10%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,105	\$113,350	\$139,266	\$161,996	41%	43%	16%
	27400 Student Transportation; Purchase of School Buses	\$60,392	\$74,623	\$155,446	\$171,045	183%	129%	10%
	27500 Student Transportation; Insurance on Buses	\$18,726	\$14,327	\$14,308	\$17,648	-6%	23%	23%
	27700 Student Transportation; Contracted Transportation Services	\$1,744	\$0	\$905	\$1,167	-33%		29%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$13,230	\$2,260	\$25		-100%	-99%
	27910 Student Transportation; Bus Driver Training	\$0	\$1,186	\$0	\$2,195		85%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$125,023	\$111,972	\$125,133	\$145,537	16%	30%	16%
	31400 Food Services Operations; Food Purchases	\$213,485	\$225,142	\$269,864	\$298,348	40%	33%	11%
	31900 Other Food Services	\$11,964	\$12,840	\$111,217	\$56,742	374%	342%	-49%
Overhead and Operational Total		\$1,872,678	\$2,183,126	\$2,724,231	\$3,033,536	62%	39%	11%
Nonoperational								
	33200 Community Recreation	\$390	\$429	\$0	\$0	-100%	-100%	
	33400 Athletic Coaches	\$91,229	\$106,795	\$104,696	\$110,902	22%	4%	6%
	33990 Other Community Services; Other	\$2,481	\$12,620	\$7,724	\$5,553	124%	-56%	-28%
	43000 Facilities Acquisition and Construction; Professional Services	\$16,761	\$21,735	\$17,929	\$750	-96%	-97%	-96%
	45100 Building Acquisition, Construction and Improvements	\$181,901	\$42,949	\$315,071	\$330,399	82%	> 500%	5%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$8,152	\$4,099	\$1,996	\$8,082	-1%	97%	305%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$26,540	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,523	\$86,843	\$44,339	\$155,675	18%	79%	251%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$76,355	\$83,682	\$100,250		31%	20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$12,562	\$0	\$0		-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$63,461	\$56,134	\$37,236		-41%	-34%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$599,000	\$395,000	\$424,198	\$435,000	-27%	10%	3%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Central School Corp (6630)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$212,000	\$175,803	\$163,000		-23%	-7%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$400	\$400		0%	0%
Nonoperational Total		\$1,057,977	\$1,035,247	\$1,231,970	\$1,347,247	27%	30%	9%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$63,766	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$455,788	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$19,689	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$609,663	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$6,450	\$0	\$0	\$0			
Prorated By Fund Total		\$1,155,356	\$0	\$0	\$0			